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VIA ECF

Magistrate Judge Lehrburger
The Honorable Robert W. Lehrburger
United States District Court Southern District of New York
500 Pearl Street, Courtroom 18D
New York, NY 10007

Re: *Hafizov v. BDO USA, LLP, et al.*; Case No.: 1:22-cv-08853 (JPC) (RWL)

Dear Magistrate Judge Lehrburger:

We represent Defendant BDO USA, P.C. (“BDO”) with respect to the motion for reconsideration of the Court’s October 16, 2023 Order (Dkt. No. 125) quashing BDO’s proposed subpoenas as to Eisner Advisory Group LLC (“Eisner”) and KPMG International Limited (“KPMG”), current and former employers of nonparty Dennis Sweeney (“Sweeney”), respectively.¹

We join in the reply memorandum of law filed by McDermott Will & Emery LLP on behalf of BDO in further support of the motion reconsideration as to the proposed subpoena to Ryan LLC. *See* Dkt. No. 137 (the “Reply”). We further adopt all arguments set forth in the Reply with respect to the Court’s Order quashing the proposed subpoenas as to Eisner and KPMG. For the reasons set forth therein, the Court should grant BDO’s motion for reconsideration as to the subpoenas on Mr. Dennis Sweeney’s current and former employers and deny Plaintiff Rinat Hafizov’s motion to quash such subpoenas.

Respectfully Submitted,

The Boyd Law Group, PLLC

/s/ Patrick J. Boyd

Patrick J. Boyd

cc: All counsel (via ECF)

¹ We solely represent BDO for purposes of this motion for reconsideration and only regarding the proposed subpoenas directed to Eisner and KPMG.